Unprotested Payment Detail
Instructions for Completing the Electronic Form (Worksheet)

Before you start, please note:

- This form should be completed if you want to pay your unprotested tax.

- The electronic form contains formulas that perform automatic calculations. Enter data by tabbing between open fields.

- If you are making an unprotested payment on more than one assessment, **complete a separate form for each payment**.

- If any of the following conditions exist, contact Audit Standards & Procedures at (360) 570-5930 for assistance in calculating the unprotested tax and-interest due:

  – Payments or credits have been applied to the assessment;
  – Penalties (excluding the 5% Assessment Penalty) have been assessed;
  – Any interest amounts have been waived; or
  – The original due date of the assessment was prior to January 1, 1999.

Part A -   Identifying Information

Step 1   Enter the following information **as it appears on the assessment invoice**:
  – UBI/DOR Reporting Number
  – Registered Business Name
  – Document Number
  – Audit Number
  – Invoice Number
  – Original Assessment Issue Date
  – Original Due Date

Step 2   Enter the contact name and phone number of the person completing the worksheet.

Step 3   Enter the beginning and ending dates of the Audit Period. From this information, the worksheet will label the tax columns in Parts B and C with the corresponding years.

Part B -   Recap Original Audit Assessment

Step 1   Transfer the **Total Debit or (Credit***)* tax amounts from your assessment invoice to line A on the detail worksheet. Make sure the amounts are correctly aligned in each year. These amounts represent tax only**,** before interest and penalty.

Step 2   Transfer the **Interest Debit or (Credit)** amounts from your assessment invoice to line B on the worksheet. These amounts represent interest only, with no tax or penalties included.

For each year of the audit, the worksheet will divide the Interest on line B by the tax on line A and enter the resulting interest ratio on line C.

Part C - Unprotested Items Detail – Calculation of Tax and Interest Due

List as a separate line item each schedule in the audit containing any unprotested amounts. If additional space is needed, insert more rows by clicking on the **Add Row** button in the left margin or pressing **Ctrl + m**.

Step 1   In the Schedule Number column, enter the schedule number(s) from your audit report.

Step 2   In the Tax Classification column, enter the name of the classification as it is listed in the Tax Difference column of your assessment invoice (i.e. Retailing, etc.)

Step 3   In the Year columns, enter the amount of unprotested tax for each year.

The worksheet will calculate the totals, interest, and penalty (if applicable) on the unprotested tax and enter those amounts on Lines D, E, F, G and H.

Part D - Additional Interest to Payment Date

The assessment invoice includes interest to the original due date. If you plan to pay the unprotested amounts on or before the original due date, enter the original due date in the Payment Date space.

If you plan to pay the unprotested amounts after the original due date, additional interest is due from the original due date to the date of payment.

Step 1   Enter the date you plan to pay the unprotested tax and interest. The worksheet will calculate the additional interest due.

Part E - Total Unprotested Amount

Step 1   This is your amount due on unprotested items. Your payment for this amount must be postmarked by the date of payment shown on the worksheet (Part D). Additional interest will accrue on payments received after that date.

Send Your Payment, a Copy of the Worksheet, and a Copy of Your Assessment Invoice to:

Department of Revenue
Cash Management
PO Box 47464
Olympia, WA 98504-7464

For tax assistance visit http://dor.wa.gov or call (800) 647-7706. To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.